

# Notice of Appeal to the Board of Revision

(DEADLINE FOR APPEAL IS \_\_\_\_\_)  
(See *Final Date for Appeal* on first page of assessment notice)

TO THE SECRETARY OF THE BOARD OF REVISION of the municipality of \_\_\_\_\_, SK  
(name of municipality)

I choose the:  Simplified appeal process (section 223 of *The Municipalities Act*)  
(see below<sup>1</sup>)  Regular appeal process

I appeal against the: (check beside those that apply)

- Property valuation (land valuation or improvement valuation or both)
- Property classification (land classification or improvement classification or both)
- Exemption
- Preparation or content of the assessment roll
- Preparation or content of the notice of assessment (assessed value or taxable assessment)

of the following property \_\_\_\_\_  
(legal land description, civic address, assessment roll number or alternate number)

on the following grounds, and, in support of these grounds, I state the following material facts to be true and accurate:

- 1 Ground of Appeal \_\_\_\_\_  
Supporting material facts: \_\_\_\_\_
- 2 Ground of Appeal \_\_\_\_\_  
Supporting material facts: \_\_\_\_\_
- 3 Ground of Appeal \_\_\_\_\_  
Supporting material facts: \_\_\_\_\_

(Attach extra sheets if necessary)

I request that the following change(s) be made to the assessment roll (if known): \_\_\_\_\_

(Attach extra sheets if necessary)

I discussed my appeal with \_\_\_\_\_, of the municipality on \_\_\_\_\_  
(assessor's or assessment appraiser's name) (month/day/year)

and the following is a summary of that discussion: (Include the outcome of the discussion and any details of facts/issues agreed to by the parties)

**OR**

I have not discussed my appeal with the municipality's assessor for the following reasons: (Provide reasons why no discussion was held)

(Attach extra sheets if necessary)

<b>Appellant's Name</b> _____	<b>Agent's Name</b> (if named/known <sup>2</sup> ) _____
Mailing Address _____	Mailing Address _____
City/Town _____	City/Town _____
Province _____ Postal Code _____	Province _____ Postal Code _____
Res Ph # _____ Bus Ph # _____	Res Ph # _____ Bus Ph # _____
Fax # _____ Cell # _____	Fax # _____ Cell # _____
E-mail _____	E-mail _____

The Appellant's interest in the property is: \_\_\_\_\_  
(e.g., owner, tenant, property manager)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.  
(day) (month) (year)

Assessment Value under Appeal: \$ \_\_\_\_\_  
(Appellant's/Agent's Name - please print)

Enclosed Appeal Fee<sup>3</sup>: \$ \_\_\_\_\_  
(Appellant's/Agent's Signature)

<sup>1</sup> What is the difference between the regular and simplified appeal processes?

For regular appeals, any written material and photographs you provide in support of your appeal must be submitted to BOTH the secretary of the board of revision and the municipality's assessor at least 20 days before the date of your hearing. The appeal will be heard by a panel comprising three members of the board.

Section 223 of *The Municipalities Act* provides for a simplified appeal process to be used at the option of the appellant. You may choose the simplified appeal process if your appeal is for:

- a single family residential property or residential condominium; or
- any property that has an assessed value of \$250,000 or less.

In the simplified process, the chairperson may appoint only one member of the board to hear the appeal. If you qualify for a simplified appeal process and request it on the Notice of Appeal, you may provide any written material and photographs in support of your appeal to the board of revision and the municipality's assessor at your hearing. However, to avoid delays at your hearing, you are encouraged to provide your material to BOTH the secretary of the board of revision and the municipality's assessor at least 20 days before the date of your hearing.

The written material you provide for either process should identify why you feel there is an error in your assessment.

<sup>2</sup> Subsection 225(7) of *The Municipalities Act* provides that regardless of whether or not an appellant has named an agent in the notice of appeal, the appellant retains the right to name an agent, change an agent or use additional agents at any time during the appeal process.

<sup>3</sup> The appellant must file this notice of appeal with the secretary of the board of revision, together with any fee set by council, within the period set out in section 226 of *The Municipalities Act*. Information on appeal fees may be obtained from the municipality. On receipt of this notice, the secretary of the board of revision must determine whether the notice complies with the requirements set out in section 225 of *The Municipalities Act*. If the notice does not comply, the secretary must notify the appellant of the deficiencies in the notice and grant the appellant one 14-day extension to perfect it.